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SUBSTITUTION OF ATTORNEY

LINCO INC. hereby substitutes SMITH & SHAPIRO, PLLC. as LINCO INC.'s attorneys of record in this matter, in the place and stead of ANDERSEN LAW FIRM, LTD.

DATED this _____ day of February, 2021.

LINCO INC

By: Chien Ting, Lin Its: CEO, Owner

ANDERSEN LAW FIRM, LTD., hereby agrees and consents to the substitution of SMITH & SHAPIRO, PLLC, as LINCO INC.'s attorneys of record in this matter.

DATED this 4 day of February, 2021.

ANDERSEN LAW FIRM, LTD.

Ryan A. Andersen, Esq. Nevada Bar No. 12321

3199 E. Warm Springs Rd., Suite 400

Las Vegas, Nevada 89120

SMITH & SHAPIRO, PLLC, hereby accepts substitution as attorney of record for LINCO, INC.

DATED this day of February, 2021.

SMITH & SHAPIRO, PLLC

Michael D/Rawlins, Esq. Nevada Bar No. 5467 Aimee M. Cannon, Esq. Nevada Bar No. 11780

3333 E. Serene Ave., Suite 130

Henderson, Nevada 89074